



**DEFENSE CONTRACT AUDIT AGENCY**  
**DEPARTMENT OF DEFENSE**  
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FORT BELVOIR, VA 22060-6219

IN REPLY REFER TO

PPD 730.5.17

October 3, 2002  
02-PPD-074(R)

**MEMORANDUM FOR REGIONAL DIRECTORS, DCAA**  
**DIRECTOR, FIELD DETACHMENT, DCAA**

**SUBJECT:** Audit Guidance on Securities and Exchange Commission Order Requiring the Filing of Sworn Statements Attesting to the Accuracy of Financial Statements

**Summary**

As a result of an order issued by the Securities and Exchange Commission (SEC), contractors may have amended or plan to amend, previously issued financial statements. When the contractor has amended the financial statements, auditors need to ensure that any adjustments are carefully examined and any audit effort that relied on those statements is re-examined to determine whether the results are still appropriate.

**Background**

As a result of recent high profile bankruptcy filings, we are closely monitoring changes that are underway in the accounting and auditing profession. Since many of our evaluation procedures for financial condition risk assessments (detailed and modified) and financial capability audits depend on the accuracy of a contractor's financial statements, changes in the profession that affect a contractor's financial statements are of particular concern. One such item is a recent order issued by the SEC. The SEC issued Order 4-460 on June 27, 2002 requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 regarding the accuracy of a company's financial statements for publicly traded companies with revenues greater than \$1.2 billion in their last FY (about 945 companies). The SEC order is included in this guidance memorandum as Enclosure 1 and may also be obtained at the SEC web-site at <http://www.sec.gov/rules/other/4-460.htm>. The SEC order requires the one-time filing of sworn statements and expires on January 31, 2003.

The SEC order requires the principal executive officer (CEO) and principal financial officer (CFO) of each company to attest to the accuracy of its financial statements. The CEO and CFO for each company are required to file a separate statement (i.e., two statements filed for each company). The SEC order includes a standard form, referred to as "Exhibit A," that is required to be used when the CEO and CFO attest that the financial statements are accurate and states:

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- No covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- No covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

When the CEO or CFO cannot attest to the accuracy of the financial statements, the company is required to file a statement, referred to as “Other,” describing the facts and circumstances that prohibit the attestation of the accuracy of the financial statements.

The SEC order applies to (i) the company’s most recent Annual Report on Form 10-K filed with the SEC, (ii) all of the company’s reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials filed with the SEC subsequent to the filing of the most recent Form 10-K, and (iii) any amendments to any of the above mentioned forms. In other words, for calendar year contractors, the SEC order applies to the company’s CY 2001 annual financial statements.

The list of 945 companies affected by the order and the status of their filing of the sworn statements is at <http://www.sec.gov/rules/extra/ceocfo.htm>.

## **Guidance**

The 945 companies that are required to file statements under SEC order 4-460 are contained in enclosures 2, 3, and 4 of this guidance memorandum depending on the status of the filing – Exhibit A filing (Enclosure 2), Other than Exhibit A filing (Enclosure 3), and have not yet filed (Enclosure 4). Depending on the status of the filing, the auditor’s effort varies. However, the auditor is primarily concerned with contractors that filed an “Other” statement where the CEO or CFO were not able to attest to the accuracy of the financial statements. Since the accuracy of the financial statements is critical to our assessment of the contractor’s financial capability, auditors need to ensure that any adjustments to financial statements are carefully examined and any audit effort that relied on those statements is re-examined to determine if the results are still appropriate (i.e., financial condition risk assessments (detailed and modified) and financial capability audits).

Audit guidance for contractors within each type of filing follows:

### Contractors Submitting Sworn Statements Using Form Exhibit A (Enclosure 2)

The SEC form Exhibit A is filed by companies when the CEO and CFO attest to the accuracy of the financial statements. In general, no audit effort is required for contractors that filed a form Exhibit A. However, auditors are cautioned that contractors may have amended the financial statements prior to filing the Exhibit A. The SEC order does not prohibit amendments to the financial statements prior to the filing, only that the statements were accurate at the date of

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the filing. Consequently, for contractors that have filed form Exhibit A, auditors should ask the contractor whether the financial statements were amended prior to the filing. For contractors that amended the financial statements, the auditor should assess the impact of the adjustments on prior financial condition risk assessments/financial capability audits and determine whether the prior results are still appropriate. If no amendments were made, no further auditor effort is required.

Contractors Submitting Sworn Statements Using “Other” Than Form Exhibit A  
(Enclosure 3)

A form other than Exhibit A is filed when the CEO and CFO cannot attest to the accuracy of the financial statements. The auditor’s primary concern should be with contractors that are on this list. Since the contractor’s reason for not being able to attest to the accuracy of the financial statements is unique to each contractor, auditors need to obtain the contractor’s explanation using the SEC web-site at <http://www.sec.gov/rules/extra/ceocfo.htm> (note there are two lists -- principal executive officer and principal financial officer). To obtain the company’s rationale, click on the **date** shown in the “Statement Receipt Date” column for those companies that have a “•” in the “All Others” column. For contractors where the financial statements were amended, are planned to be amended, or have some other reason why the CEO/CFO could not attest to the accuracy of the financial statements, the auditor should assess the impact of the adjustments on prior financial condition risk assessments/financial capability audits and determine whether the prior results are still appropriate (see CAM 14-304 and 14-305). For example, if the auditor previously issued an audit report stating that the contractor’s financial condition was favorable and the subsequent amendments to the financial statements result in other than a favorable opinion, the auditor should issue a supplemental audit report citing the reason for the change in opinion due to the contractor’s amendments to its financial statements. If a financial condition risk assessment had not been performed, the auditor should initiate a financial condition risk assessment using the procedures in CAM 14-304 and determine whether a financial capability audit is warranted.

Contractors That Have Yet to File Sworn Statements (Enclosure 3)

Depending on the date of the company’s financial statements, not all contractors have been required to file the statement with the SEC as of the date of this guidance memorandum. For contractors listed in Enclosure 3, auditors should use the SEC website at <http://www.sec.gov/rules/extra/ceocfo.htm> to determine when the SEC anticipates the contractor to file the sworn statement. The FAO should revisit the website after that date to determine whether the contractor has filed a sworn statement. Depending on whether the contractor files a form Exhibit A or “Other” form, the auditor should follow the guidance in the appropriate section of this memorandum.

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**Closing Remarks**

Field audit office personnel should refer questions regarding this memorandum to their regional offices. Regional personnel unable to answer, or with questions of their own, should contact Jeff Miller, Program Manager, Policy Programs Division, at (703) 767-2270 or email at DCAA-PPD@dcaa.mil.

/Signed/

Robert DiMucci  
Deputy Assistant Director  
Policy and Plans

**Enclosures – (4)**

1. SEC Order 4-460
2. List of Companies Submitting Sworn Statements Using Form Exhibit A
3. List of Companies Submitting Sworn Statements Using Other Than Form Exhibit A
4. List of Companies That Have Yet to File Sworn Statements

DISTRIBUTION: C

UNITED STATES OF AMERICA  
BEFORE THE SECURITIES AND EXCHANGE COMMISSION

**File No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to  
Section 21(a)(1) of the Securities Exchange Act of 1934**

The Commission has commenced an investigation to ascertain facts, conditions, practices and other matters relating to the financial statements and accounting practices of certain large publicly traded companies.

In light of recent reports of accounting irregularities at public companies, including some large and seemingly well-regarded companies, the purpose of the Commission's investigation is to provide greater assurance to the Commission and to investors that persons have not violated, or are not currently violating, the provisions of the federal securities laws governing corporate issuers' financial reporting and accounting practices, and to aid the Commission in assessing whether it is necessary or appropriate in the public interest or for the protection of investors for the Commission to adopt or amend rules and regulations governing corporate issuers' reporting and accounting practices and/or for the Commission to recommend legislation to Congress concerning these matters.

As part of this investigation, the Commission believes it necessary to require written statements, under oath, from senior officers of certain publicly traded companies, identified in [the list](#) attached hereto (the "Companies"), with revenues during their last fiscal year of greater than \$1.2 billion, that file reports with the Commission pursuant to the Securities Exchange Act of 1934, regarding the accuracy of their Companies' financial statements and their consultation with the Companies' audit committees.

Accordingly, pursuant to Section 21(a) of the Securities Exchange Act, it is:

ORDERED, that the principal executive officer and principal financial officer of each of the Companies shall either (a) file a statement in writing, under oath, in the form of [Exhibit A](#) hereto, or (b) file a statement in writing, under oath, describing the facts and circumstances that would make such a statement incorrect. In either case, such statement shall further declare in writing, under oath, whether or not the contents of the statement have been reviewed with the Company's audit committee, or in the absence of an audit committee, the independent members of the Company's board of directors. Such sworn statement shall be delivered for publication in written form to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, DC 20549 by the close of business on the first date that a Form 10-K or Form 10-Q of such Company is required to be filed with the Commission on or after August 14, 2002.

By the Commission.

June 27, 2002

Jonathan G. Katz  
Secretary

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**Paperwork Reduction Act Disclosure:** The Office of Management and Budget has approved this collection of information pursuant to 44 U.S.C. § 3507 and 5 C.F.R. § 1320.13. The OMB control number for this collection of information pursuant to this Order and Exhibit A is 3235-0569, and it expires on January 31, 2003. An agency may not conduct

or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number. The information will be used to provide greater assurance to the Commission and to investors that persons have not violated, or are not currently violating, the provisions of the federal securities laws governing corporate issuers' financial reporting and accounting practices, and to aid the Commission in assessing whether it is necessary or appropriate in the public interest or for the protection of investors for the Commission to adopt or amend rules and regulations governing corporate issuers' financial practices and/or for the Commission to recommend legislation to Congress concerning these matters. We estimate that providing the requested information will take, on average, approximately 25 hours. Any member of the public may direct to the Commission any comments concerning the accuracy of this burden estimate and any suggestions for reducing this burden. Responses to the collection of information are mandatory and will not be kept confidential.

*<http://www.sec.gov/rules/other/4-460.htm>*

## List of Companies Submitting Sworn Statements Using Form Exhibit A

3Com Corp	Anthem, Inc.
3M Company	AOL Time Warner Inc.
Abbott Laboratories	Aon Corporation
Abercrombie & Fitch Co.	Apache Corporation
Ace Hardware Corporation	Apple Computer, Inc.
Acterna Corp.	Applera Corporation
Adams Resources & Energy, Inc.	Applied Materials, Inc.
ADC Telecommunications, Inc.	Aquila, Inc.
Administaff, Inc.	ARAMARK Corporation
Adolph Coors Company	Arch Coal, Inc.
Advance Auto Parts, Inc.	Arkansas Best Corporation
Advanced Micro Devices, Inc.	Armstrong Holdings, Inc.
AdvancePCS, Inc.	Arrow Electronics, Inc.
Advantica Restaurant Group, Inc.	ArvinMeritor, Inc.
The AES Corporation	Ashland Inc.
Aetna Inc.	Astoria Financial Corporation
AFLAC Incorporated	AT&T Corp.
AGCO Corporation	Atmel Corporation
Agilent Technologies, Inc.	Atmos Energy Corporation
Apartment Investment and Management Company	Autoliv, Inc.
Air Products and Chemicals, Inc.	Automatic Data Processing, Inc.
Airborne, Inc.	AutoNation, Inc.
Airgas, Inc.	Avaya Inc.
AK Steel Holding Corporation	Avery Dennison Corporation
Alberto-Culver Company	Avista Corporation
Albertson's, Inc.	Avon Products, Inc.
Alcoa Inc.	Baker Hughes Incorporated
Alleghany Corporation	Ball Corporation
Allegheny Energy, Inc.	Bank of America Corporation
Allegheny Technologies Incorporated	The Bank of New York Company, Inc.
Allergan, Inc.	Bank One Corporation
ALLETE, Inc.	Banknorth Group, Inc.
Alliant Energy Corporation	Banta Corporation
Allied Waste Industries, Inc.	Barnes & Noble, Inc.
Allmerica Financial Corporation	Bausch & Lomb Incorporated
The Allstate Corporation	Baxter International Inc.
ALLTEL Corporation	BB&T Corporation
The Alpine Group, Inc.	The Bear Stearns Companies Inc.
Amazon.com, Inc.	Beazer Homes USA, Inc.
AMC Entertainment Inc.	Beckman Coulter, Inc.
American Power Conversion Corporation	Becton, Dickinson and Company
Amerada Hess Corporation	Bed Bath & Beyond Inc.
AMERCO	Belk, Inc.
Ameren Corporation	Bell Microproducts Inc.
America West Holdings Corporation	BellSouth Corporation
American Axle & Manufacturing Holdings, Inc.	Belo Corp.
American Eagle Outfitters, Inc.	Bemis Company, Inc.
American Electric Power Company, Inc.	Benchmark Electronics, Inc.
American Express Company	Berkshire Hathaway Inc.
American Financial Group, Inc.	Best Buy Co., Inc.
American International Group, Inc.	Bethlehem Steel Corporation
American Standard Companies Inc.	Beverly Enterprises, Inc.
American Water Works Company, Inc.	Big Lots, Inc.
AmerisourceBergen Corporation	BJ Services Company
Amgen Inc.	BJ's Wholesale Club, Inc.
Amkor Technology, Inc.	The Black & Decker Corporation
AMR Corporation	Black Hills Corporation
AmSouth Bancorp.	BMC Software, Inc.
Amtran, Inc.	The Boeing Company
Anadarko Petroleum Corporation	Boise Cascade Corporation
Analog Devices, Inc.	Borders Group, Inc.
Anheuser-Busch Companies, Inc.	BorgWarner Inc.
AnnTaylor Inc.	Boston Scientific Corporation

## List of Companies Submitting Sworn Statements Using Form Exhibit A

Bowater Incorporated	Consolidated Edison Inc.
Brightpoint, Inc.	Constellation Brands Inc.
Bristol-Myers Squibb Company	Constellation Energy Group Inc.
Broadwing, Inc.	Continental Airlines Inc.
Brown Shoe Company, Inc.	Convergys Corp.
Brown-Forman Corporation	Cooper Cameron Corp.
Brunswick Corporation	Cooper Industries Ltd.
Budget Group, Inc.	Cooper Tire & Rubber Co.
Burlington Coat Factory Warehouse Corporation	Corn Products International Inc.
Burlington Industries, Inc.	Corning Inc.
Burlington Northern Santa Fe Corporation	Countrywide Credit Industries Inc.
Burlington Resources Inc.	Coventry Health Care Inc.
C. H. Robinson Worldwide Inc.	Cox Communications Inc.
Cablevision Systems Corp	Crane Co.
Cabot Corp	Crompton Corp.
Calpine Corp.	Crown Cork & Seal Co. Inc.
Capital One Financial Corp.	CSX Corp.
Caremark Rx Inc.	Cummins Inc.
Carlisle Cos. Inc.	CVS Corp.
Casey's General Stores Inc.	Cytec Industries Inc.
Caterpillar Inc.	D.R. Horton Inc.
CDI Corp.	Dana Corporation
CDW Computer Centers Inc.	Danaher Corporation
Cendant Corp	Darden Restaurants Inc.
Centex Corp.	DaVita Inc.
CenturyTel Inc.	Dean Foods Company
Ceridian Corp.	Deere & Company
CH2M Hill Cos. Ltd.	Dell Computer Corporation
Champion Enterprises Inc.	Delphi Corp.
Charles Schwab Corp.	Delta Air Lines Inc.
Charming Shoppes Inc.	Deluxe Corporation
Charter Communications Inc.	Devon Energy Corporation
Charter One Financial Inc.	Di Giorgio Corporation
ChevronTexaco Corp.	Dial Corporation
Chiquita Brands International Inc.	Diebold Incorporated
Chubb Corp	Dillard's Inc.
Ciena Corp.	DIMON Incorporated
Cigna Corp	Dole Food Company, Inc.
Cincinnati Financial Corp.	Dollar General Corporation
Cinergy Corp.	Dollar Tree Stores, Inc.
Cintas Corp.	Dominion Resources, Inc.
Citigroup, Inc	Dover Corporation, Inc.
Citizens Communications Co.	Dow Chemical Company
Clear Channel Communications Inc.	Dow Jones & Company, Inc.
CNF Inc.	DPL Inc.
Coca-Cola Co.	DQE Inc.
Coca-Cola Enterprises Inc.	Dreyer's Grand Ice Cream, Inc.
Colgate-Palmolive Co.	DST Systems, Inc.
Collins & Aikman Corp.	DTE Energy Co.
Comcast Corp.	E.I. Du Pont de Nemours and Company
Comdisco Inc.	Duke Energy Corp
Comerica Inc.	Dun & Bradstreet Inc.
Comfort Systems USA Inc.	DURA Automotive Systems Inc.
Community Health Systems Inc.	E*Trade Group, Inc.
Compass Bancshares Inc	E.W. Scripps Company
Computer Associates International Inc.	Earthlink, Inc.
Computer Sciences Corp.	Eastman Chemical Company
Compuware Corp.	Eastman Kodak Company
Converse Technology Inc.	Eaton Corporation
ConAgra Foods Inc.	Echostar Communications Corporation
Concord EFS Inc.	Ecolab Inc.
Conectiv, Inc	Edison International
Conoco Inc	EGL Inc.
Conseco Inc.	El Paso Corporation



## List of Companies Submitting Sworn Statements Using Form Exhibit A

Electronic Arts Inc.  
Electronic Data Systems Corp.  
Eli Lilly and Company  
EMC Corporation  
Emcor Group Inc.  
Emerson Electric Co.  
Encompass Services Corporation  
Energizer Holdings Inc.  
Energy East Corporation  
Engelhard Corporation  
Entergy Corporation  
Enterprise Products Partners L.P.  
EOG Resources, Inc.  
Equifax Inc.  
Equitable Resources Inc.  
Equity Office Properties Trust  
Equity Residential Properties Trust  
Exelon Corporation  
Exide Technologies  
Expeditors International of Washington Inc.  
Express Scripts Inc.  
ExxonMobil Corporation  
Fairchild Semiconductor International Inc.  
Federal Mogul Corp.  
Federated Department Stores Inc.  
Federal Express Corp.  
Felcor Lodging Trust Inc.  
Ferro Corp.  
Fidelity National Financial Inc.  
Fifth Third Bancorp  
First American Financial Corp.  
First Data Corp.  
First National of Nebraska Inc.  
First Tennessee National Corp.  
FirstEnergy Corp.  
Fiserv Inc.  
Fisher Scientific International Inc.  
FleetBoston Financial Co.  
Fleetwood Enterprises Inc.  
Fleming Companies Inc.  
Flowers Foods Inc.  
Flowserv Corp  
Fluor Corp  
FMC Corp  
Foamex International Inc  
Foot Locker Inc  
Footstar Inc.  
Ford Motor Co  
Forest Laboratories Inc.  
Fortune Brands Inc.  
Foster Wheeler Ltd.  
FPL Group Inc.  
Franklin Resources Inc.  
Freeport McMoran Copper & Gold Inc.  
Frontier Oil Corp  
Furniture Brands International Inc.  
Gannett Co., Inc.  
Gap Inc.  
Gateway Inc.  
GATX Corporation  
General Cable Corporation  
General Dynamics Corporation  
General Electric Company  
General Mills Inc

General Motors Corporation  
Genesis Health Ventures Inc.  
Gentek Inc.  
Gentiva Health Services Inc.  
Genuine Parts Company  
Genuity Inc.  
Genzyme Corporation  
Georgia Gulf Corporation  
Georgia-Pacific Corporation  
Gillette Company  
Golden State Bancorp Inc.  
Golden West Financial Corporation  
Goldman Sachs Group Inc.  
Goodrich Corporation  
The Goodyear Tire & Rubber Company  
Granite Construction Incorporated  
Graybar Electric Company Inc.  
Great Lakes Chemical Corporation  
Great Plains Energy Inc.  
GreenPoint Financial Corp.  
Greif Bros. Corporation  
Grey Global Group Inc.  
Group 1 Automotive Inc.  
Guidant Corporation  
H&R Block Inc.  
H.B. Fuller Company  
H.J. Heinz Company  
Halliburton Co.  
Harley-Davidson Inc.  
Harman International Industries Inc.  
Harrah's Entertainment Inc.  
Harris Corp.  
Harsco Corp.  
Hartford Financial Services Group Inc.  
Hasbro Inc.  
Hawaiian Electric Industries Inc.  
HCA Inc.  
Health Management Associates Inc.  
Health Net Inc.  
Healthsouth Corp  
Henry Schein Inc.  
Hercules Inc.  
Herman Miller Inc.  
Hershey Foods Corp.  
Hewlett-Packard Company  
Hibernia Corp.  
Hillenbrand Industries Inc.  
Hilton Hotels Corp.  
Hollywood Entertainment Corp.  
Home Depot Inc.  
Honeywell International Inc.  
Hormel Foods Corp.  
Host Marriott Corp.  
Household International Corp.  
Hovnanian Enterprises Inc.  
Hub Group Inc.  
Hubbell Inc.  
Hughes Supply Inc.  
Humana Inc.  
Huntington Bancshares Inc.  
Idacorp Inc.  
IKON Office Solutions Inc.  
Illinois Tool Works Inc.  
IMC Global Inc.

## List of Companies Submitting Sworn Statements Using Form Exhibit A

Imperial Sugar Company	The Lubrizol Corporation
IMS Health Inc.	Lucent Technologies Inc.
Ingles Market Inc	Lyondell Chemical Company
Insight Enterprises Inc.	M & T Bank Corporation
Integrated Electrical Services Inc.	Magellan Health Services Inc.
Intel Corporation	Mail-Well Inc.
International Paper Co.	Mandalay Resort Group
Interpublic Group of Companies Inc.	Manor Care Inc.
Interstate Bakeries Corporation	Manpower Inc.
International Business Machines Corp.	Marathon Oil Corporation
International Flavors & Fragrances Inc.	Mariner Health Care Inc.
Intuit Inc.	Markel Corporation
ITT Industries Inc.	Marriott International Inc.
Ivax Corp.	Marsh & McLennan Companies Inc.
J.B. Hunt Transport Services Inc.	Marshall & Ilsley Corporation
J.C. Penny Co.	Martin Marietta Materials Inc.
J.P. Morgan Chase & Co.	Masco Corporation
Jack In The Box Inc.	Massey Energy Company
Jacobs Engineering Group Inc.	MasTec Inc.
JDS Uniphase Corp.	Mattel Inc.
Jefferson-Pilot Co.	Maxtor Corporation
John Hancock Financial Services Inc.	Maxxam Inc.
Johnson & Johnson	The May Department Stores Company
Johnson Controls Inc.	Maytag Corporation
Jones Apparel Group Inc.	MBNA Corporation
KB Home	McDonald's Corporation
Kellogg Company	The McGraw-Hill Companies Inc.
Kellwood Company	McKesson Corporation
Kelly Services Inc.	M.D.C. Holdings Inc.
Kemet Corp.	MDU Resources Group Inc.
Kerr-McGee Corporation	MeadWestvaco Corporation
KeyCorp	Medtronic Inc.
KeySpan Corp.	Mellon Financial Corporation
Kimball International Inc.	The Men's Wearhouse Inc.
Kimberly-Clark Corporation	Merck & Co., Inc.
Kindred Healthcare Inc.	Mercury General Corporation
Knight-Ridder Inc.	Merrill Lynch & Co. Inc.
Kohl's Corp.	Metaldyne Corporation
L-3 Communications Holdings Inc.	Metals USA Inc.
Laboratory Corporation of America Holdings	MetLife Inc.
Lam Research Corporation	Metris Companies Inc
LandAmerica Financial Group Inc.	MGIC Investment Corporation
Lands' End Inc.	MGM Mirage
Landstar System Inc.	Michaels Stores Inc.
La-Z-Boy Inc.	Microsoft Corporation
Lear Corporation	Milacron Inc.
Legg Mason Inc.	Millennium Chemicals Inc.
Leggett & Platt Inc.	Mohawk Industries Inc.
Lehman Brothers Holdings Inc.	The MONY Group Inc.
Lennar Corporation	Morgan Stanley Dean Witter & Co.
Lennox International Inc.	Motorola Inc.
Level 3 Communications Inc.	MPS Group Inc.
Lexmark International Inc.	Murphy Oil Corporation
Limited Inc.	Nabors Industries Inc
Lincoln National Corporation	Nacco Industries Inc
Linens 'n Things Inc.	National City Corp.
Lithia Motors Inc.	National Commerce Financial Corporation
Liz Claiborne Inc.	National Fuel Gas Company
Lockheed Martin Corporation	National Oilwell Inc
Loews Corporation	National Rural Utilities Cooperative Finance Corporation
Longs Drug Stores Corporation	National Semiconductor Corporation
Louisiana-Pacific Corporation	Navistar International Corporation
Lowe's Companies Inc.	NCR Corporation
LSI Logic Corporation	

## List of Companies Submitting Sworn Statements Using Form Exhibit A

New Jersey Resources Corporation	PerkinElmer Inc
New York Times Company	Perot Systems Corp
Newell Rubbermaid Inc	Petco Animal Supplies Inc.
Newmont Mining Corporation	Peter Kiewit Sons', Inc.
Nextel Communications Inc	PETsMART Inc
Nike Inc	Pfizer Inc
NiSource Inc	Pacific Gas & Electric Corp.
Noble Energy Inc	Pharmacia Corp
Nordstrom Inc	Phar Mor Inc.
Norfolk Southern Corporation	Phelps Dodge Corp.
Nortek Inc	Philip Morris Companies Inc.
North Fork Bancorporation Inc	Phillips Petroleum Co
Northeast Utilities System	Phillips Van Heusen Corp.
Northern Trust Corporation	Phoenix Companies Inc
Northrop Grumman Corporation	Pilgrim's Pride Corporation
NorthWestern Corporation	Pinnacle West Capital Corp
Novellus Systems Inc	Pioneer-Standard Electronics Inc.
NSTAR	Pitney Bowes Inc.
NTL Incorporated	Pittston Brinks Group
Nucor Corp	Plains All American Pipeline LP
NVR Inc	PNC Financial Services Group Inc.
Northwest Airlines Corp	PNM Resources Inc
Occidental Petroleum Corp	Polaris Industries Inc.
Ocean Energy Inc	Polo Ralph Lauren Corp
Office Depot Inc.	PolyOne Corp
OfficeMax Inc	Popular Inc
OGE Energy Corp	Potlatch Corp
Oglethorpe Power Corp.	PPG Industries Inc
Ohio Casualty Corp.	PPL Corp
Old Republic International Corp.	Praxair Inc
Olin Corp.	Precision Castparts Corp
OM Group Inc	Premcor Inc.
Omnicare Inc	Pride International Inc
Omnicom Group	Primedia Inc
On Semiconductor Corp	Principal Financial Group Inc.
ONEOK Inc	Procter & Gamble Co.
Oracle Corp	Progress Energy Inc
Oshkosh Truck Corp	Progressive Corporation
Outback Steakhouse Inc.	Protective Life Corp
Owens & Minor Inc.	Provident Financial Group
Owens Corning	Providian Financial Corp.
Owens-Illinois Inc	Prudential Financial Inc.
Oxford Health Plans Inc	PSS World Medical Inc
Paccar Inc	Public Service Enterprise Group Inc.
PacifiCare Health Systems Inc	Publix Super Markets Inc.
Packaging Corp. of America	Puget Energy Inc.
Pactiv Corp	Pulte Homes Inc
Pantry Inc	Qualcomm Inc
Park Place Entertainment Corp	Quanta Services Inc.
Parker Hannifin Corp.	Quantum Corp
Pathmark Stores Inc.	Quest Diagnostics Inc.
Paychex Inc	Questar Corp
Payless Shoesource Inc	Quintiles Transnational
Pennzoil-Quaker State Company	R.J. Reynolds Tobacco Company
Pentair Inc	R.R. Donnelley & Sons Company
Peoples Energy Corp.	Radio Shack Corporation
PeopleSoft Inc	Raymond James Financial Inc.
Pep Boys Manny, Moe & Jack	Raytheon Company
Potomac Electric Power Co.	Reebok International Ltd.
Pepsi Bottling Group Inc.	Regions Financial Corp.
PepsiAmericas Inc.	Regis Corporation
PepsiCo Inc.	Reliance Steel & Aluminum Co.
Performance Food Group Co.	Reliant Energy Inc.
Perini Corp	Rent A Center Inc

## List of Companies Submitting Sworn Statements Using Form Exhibit A

Republic Services Inc	Standard Pacific Corp.
Revlon Inc	Stanley Works
RGS Energy Group Inc	Staples Inc
Riverwood Holding Inc.	Starbucks Corp
RoadwayCorp	Starwood Hotels & Resorts Worldwide Inc
Robert Half International Inc.	State Street Corp.
Rock-Tenn Co	Stater Bros. Holdings Inc.
Rockwell Automation Inc	Steelcase Inc
Rockwell Collins Inc	Stein Mart Inc
Rohm & Haas Co.	Stewart & Stevenson Services Inc
Ross Stores Inc	Stewart Information Services Corp
RPM Inc.	Stilwell Financial Inc
Ruddick Corp	Storage Technology Corporation
Ryder System Inc	Stryker Corp
Ryerson Tull Inc	Sun Healthcare Group Inc.
Ryland Group Inc.	SunGard Data Systems Inc.
Sabre Holdings Corp	Sunoco Inc.
Safeco Corp	SunTrust Banks Inc
Safeguard Scientifics Inc.	Supervalu Inc
Safeway Inc	Swift Transportation, Co., Inc
Saks Inc	Synovus Financial Corp.
Sanmina-SCI Inc	Systemax Inc.
SBC Communications Inc	Target Corp.
Scana Corp.	Tech Data Corporation
Schering-Plough Corp	TECO Energy Inc
Scholastic Corp	Tecumseh Products Company
SCI Systems Onc.	Tektronix Inc
Science Applications Intl. Inc.	Teleflex Incorporated
Scotts Company	Telephone & Data Systems Inc
Seaboard Corp	Tellabs Inc.
Sealed Air Corp	Temple-Inland Inc
Sears Roebuck & Co	Tenet Healthcare Corporation
Sempra Energy	Tenneco Automotive Inc.
Sequa Corp	Teradyne Inc
Service Corp. International	Terex Corp
ServiceMaster Co	Tesoro Petroleum Corp.
Sherwin-Williams Company	Texas Industries Inc.
Shopko Stores Inc	Texas Instruments Incorporated
Siebel Systems Inc	Textron Inc
Sierra Health Services Inc	Thermo Electron Corporation
Sierra Pacific Resources	Thomas & Betts Corporation
Silgan Holdings Inc.	Tiffany & Co
Silicon Graphics Inc	Timken Company
Simon Property Group Inc	TJX Companies Inc
SLM Corporation	TMP Worldwide Inc
Smith International Inc	Toll Brothers Inc
Smithfield Foods Inc	Torchmark Corporation
Smurfit-Stone Container Corp	Toro Company
Solutia Inc	Tower Automotive Inc.
Sonic Automotive Inc.	Toys 'R' Us Inc
Sonoco Products Co.	Trans World Entertainment Corp.
Southern Company	Transocean Inc
SouthTrust Corp.	TravelCenters of America Inc.
Southwest Airlines Co	Triad Hospitals Inc
Southwest Gas Corp	Tribune Company
Sovereign Bancorp Inc.	Trigon Healthcare Inc.
Spherion Corp	Trinity Industries Inc
Sports Authority Inc	Trump Hotels & Casino Resorts Inc.
Sprint Corp.	TRW Inc
SPX Corp	TXU Corp
St. Jude Medical Inc	Tyson Foods Inc
St. Paul Cos.	U.S. Bancorp
Staff Leasing Inc.	U.S. Industries Inc.
StanCorp Financial Group Inc	UAL Corporation

## **List of Companies Submitting Sworn Statements Using Form Exhibit A**

UGI Corporation	W.R. Grace & Co
Union Pacific Corporation	W.W. Grainger Inc
Union Planters Corp	Wachovia Corporation
Unisource Energy Corp	Wakenhut Corporation
Unisys Corporation	Wal-Mart Stores Inc
United Auto Group Inc	Walt Disney Co
United Defense Industries Inc.	Walter Industries Inc
United Parcel Service Inc	Washington Mutual Inc
United Rentals Inc	Washington Post Co.
United Stationers Inc	Waste Management Inc
United Technologies Corporation	Watsco Inc
UnitedHealth Group Incorporated	Weatherford International Inc
Unitrin Inc	Wellpoint Health Networks Inc
Universal Corporation	Wells Fargo & Company
Universal Forest Products Inc	Wendy's International Inc
Universal Health Services Inc	Werner Enterprises Inc
Unocal Corporation	WESCO International Inc
Unova Inc	Western Gas Resources Inc
UnumProvident Corporation	WestPoint Stevens Inc
URS Corporation	Weyerhaeuser Company
US Airways Group Inc	WGL Holdings Inc
US Oncology Inc	Whirlpool Corporation
USA Interactive	Whole Foods Market Inc
USFreighways Corporation	Willamette Industries Inc.
USG Corporation	Williams Companies Inc
UST Inc	Williams Sonoma Inc
Valero Energy Corporation	Winn Dixie Stores Inc
Valspar Corporation	Wisconsin Energy Corporation
Value City Department Stores Inc	Wm Wrigley Jr Company
Varco International Inc	World Fuel Services Corporation
Vectren Corporation	Worthington Industries Inc
Veritas Software Corporation	WPS Resources Corporation
Verizon Communications Inc	Wyeth
VF Corporation	Wyndham International Inc
Viacom Inc	Xcel Energy Inc
Viad Corp	Xerox Corp
Viasystems Group Inc	Xilinx Inc
Vishay Intertechnology Inc	XO Communications Inc
Visteon Corporation	Yellow Corporation
Volt Information Sciences Inc	York International Corp
Vulcan Materials Company	Yum Brands Inc.
W.R. Berkley Corporation	Zions Bancorporation

## **List of Companies Submitting Sworn Statements Using Other Than Form Exhibit A**

ACT Manufacturing Inc.  
Adelphia Communications Corporation  
Alaska Air Group, Inc.  
CMS Energy Corp.  
Consolidated Freightways Corp.  
Dynegy Inc.  
Enron Corp.  
Gemstar-TV Guide International Inc.  
IT Group Inc.  
K-Mart Corp.  
The LTV Corporation  
McLeodUSA Incorporated  
Mirant Corporation  
Nvidia Corp  
Qwest Communications Intl Inc  
TruServ Corporation  
WorldCom Inc

## **List of Companies That Have Yet to File Sworn Statements**

A.G. Edwards Inc.	Ingram Micro Inc.
ABM Industries Incorporated	International Multifoods Corporation
Adobe Systems Incorporated	Jabil Circuit Inc.
Affiliated Computer Services, Inc.	Kennametal Inc.
Agway Inc.	KLA-Tencor Corporation
American Greetings Corporation	KPMG Consulting Inc.
Ames Department Stores, Inc.	Kroger Co.
Anixter International Inc.	Levi Strauss & Co.
Applera Corporation	Marsh Supermarkets Inc.
Applied Industrial Technologies, Inc.	Maxim Integrated Products Inc.
Archer Daniels Midland Company	McCormick & Company Incorporated
Audiovox Corporation	Micron Technology Inc.
AutoZone, Inc.	Molex Incorporated
Avnet, Inc.	Nash Finch Company
Briggs & Stratton Corporation	National Service Industries Inc
Brinker International, Inc.	The Neiman Marcus Group Inc.
Cadence Design Systems, Inc.	Nicor Inc
Campbell Soup Co.	Pall Corp
Cardinal Health Inc.	Penn Traffic Co.
Carpenter Technology Corp.	Pier 1 Imports Inc.
CBRL Group Inc.	Pro-Fac Cooperative Inc.
CellStar Corp.	Reader's Digest Association Inc.
Cenex Harvest States Cooperatives	Rite Aid Corp
Circuit City Stores Inc.	Sara Lee Corp
Cisco Systems Inc.	Scientific-Atlanta Inc
CKE Restaurants Inc.	Shaw Group Inc
The Clorox Co.	Silicon Graphics Inc
CMGI Inc.	Snap-On Inc
Commercial Metals Co.	Solelectron Corp
Costco Wholesale Corp.	Southern Union Company
CSK Auto Corp.	Spartan Stores Inc
D&K Healthcare Resources, Inc.	Sun Microsystems Inc.
Del Monte Foods Co	Symbol Technologies Inc
Domino's Pizza LLC	Sysco Corp
DynCorp	TransMontaigne Inc
Estee Lauder Companies Inc.	Unified Western Grocers Inc
Family Dollar Stores Inc.	Walgreen Co
Farmland Industries Inc.	Wallace Computer Services Inc
GenCorp Inc.	Weis Markets Inc.
Gold Kist Inc.	Western Digital Inc
Hon Industries Inc.	Zale Corporation
IDT Corporation	